Pvt)

PRESERVED 1929-30 G.F. 30/153

App. F. IX-4
pal 106-30 (1-4)

Previous References.
Uni 484-28-1d2
Ned 16-96-1-14
Ban 56-25-3-13

Later References.
G.F. 14-30 (3 to 6)
Ned 253-32-1d2

1929-30 ~~194~~. (G.F.)

File No. 167-29

Serial Nos. 1-4

P 44 (E)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Four

Part B for March 1931

SUBJECT

Re. Feed realised for examination, analytical experiment - etc.. conducted in the laboratories attached to the General departments.

---

4) G.O. No 6753-812 dated 6-3-31. prescribed the procedure for collection of feed realised in the collection of fees in the laboratories of government

3503

General and Revenue Secretariat

G.F. File No. 167

App. F. III—2] of 1929

Serial No.

-1-

From the Comp
letter no: B.136 Q 12/2/30.
States that there has not been
proper accounting of the fees
realised for examination,
analysis, experiment, etc. conducted
in the laboratories attached to
the several Depts.
Secy's note in "Dr Earle's note"
The practice as brought to notice
by the Comp.r has been different in
different Depts. As pointed out in the
P.W.D. the procedure obtaining in
some of the Depts. of utilising a
portion of the realisations on account
of fees for payment of remuneration
etc. without crediting the entire
amount to the Treasury as a
departmental revenue involves
the violation of a fundamental
principle in accounts. To secure
a uniformity in accounts procedure
& one accounting for receipt &
expenditure on this behalf, it is
perhaps desirable to issue orders
regulating on the lines suggested introducing
the practice said to be in vogue in
Madras. The Administrative Secrets
concerned may be consulted in the
first instance. Subd to orders.

11384/25

Dy 22/2

Yes.

Dy Secy)

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

3 There is considerable force in the views expressed by the Comptr in para 4 of his letter

4 Before submitting the case for orders, the previous collections of cases in which the existing practice is based may be obtained from the Admn Depts concerned and put up

5. We should propose an arrangement which is generally applicable to all departments, subject to minor modifications to suit the peculiar conditions of any particular department

26/2/30

6 To the Development Branch in the first instance with reference to orders in para 4 above for kindly putting up references required

7348 FEB 1930 SECRETARIAT BRANCH

By 27/2 M&K 7 The Supt, Deptt with Comptr

8 There appears to be no Govt orders on the subject regarding the Agri Dept

Hdb 28/2/30

9 The Univ Electronic is not aware of any general orders on the subject of fees paid to Univ Staff on account of any work in the way of analysis etc done by them

1.3.30

10 What about the Geological Section?

Ca 4.3.30

11 A search was made among the file-headings of several previous years but no previous papers could be traced on the subject. Besides the Director in his report has stated that the fixing of rates for work done to the public has not been under any G.O., that the fees received are all credited to the Treasury but by as departmental revenue. (He further states that

Flag 4

Paras 1, Sub-para (2).

" " Sub-para (4.)

Note—Contn. Sheet

7348 W. 3503

App. F. III—2]

General and Revenue Secretariat. | File No. | of 192

Serial No.

Para 4

Sub: The question of remuneration to the chemist attached to this Govt. Laboratory can perhaps be considered only when the Director makes his recommendations for [illegible] on this behalf [illegible] arise now

Ld

he considers it desirable and necessary that some remuneration should be attached to this office Laboratory as well as for supervision for work done for the public in this Laboratory as it is extra work often done outside the usual working hours Ld for orders on this point.

MR. Govt
12.3.30. 13/3

A | If necessary, the Depts. concerned may be consulted if their existing practice is found in any G.O., as no such refns. are available in the Secrt.

H. Secy.
Dy. Secy.
Gen. Secy.

Returned back from Gl. Secy Office for disposal as Gl. Secy has gone to Mysore
Cle
21/4/30

Cle
21.3.30

3/R 20/3/30
Cle
1/4

Cle
2/4/30

H. Secy
A This may be done, if approved
14/4/30.
15
3-4-30

16
Submitted for consideration
W 14/4
W/4/30. 17
17-4-30

NOTE—Contn. sheet.

Serial No.

Jg the Dirs of Geo. Dep., P. H. Institute, & Dgr and Prin. Eng. College, & Central Coll. No. 7034-8 dg 26.9.30.

Inquiries if the existing practice is based on any G.O

S.M.S

18

Reminders to the principal Central College and Director of Agri put up.

LR 16.7.30.

19 MW 18/7 Issue

Reminder issued to Director of Agriculture 351 / Principal Central College 352 } dd 18/7/30

20 Reminder to Dir of Agri put up.

67 22.8.30.

No R.O.C 1461/29.30 F. Ce. 306 dg 24.9.30 from the Director of Agriculture stating that the rate of fees were not based on any Govt. Order.

V Refer Para 15 above.

The question embraced in these papers is about the accounting of fees realised for examination, analysis, experiment etc conducted in the Laboratories attached to the several Depts —— raised by the Comptt.

P.N.D

V The replies received from the 5 Depts are summarised in Draft

NOTE—Contn. sheet.

WD 066—GPB—80,000—26-7-29

General and Revenue Secretariat | File No. | of 193

Serial No.

1

on the Statement put up. Paras 4 & 5 of P. W. D. indicate the practice at Madras & may perhaps be adopted in Mysore also as general rules. But as may be seen from the Statement, a general rule for all the Depts may not suit as conditions vary. In some of the Depts as Geological & Agriculture the existing practice seems good enough & may perhaps be allowed to keep on. The Administrative Depts, may, if approved, be consulted particularly on the Comptr's suggestions in paras 4 & 5 of his letter P. W. D.

Submitted for orders

5/12

2) Except in the case of the P. W. D. Institute & the Central Engineering College, no change in the existing procedure regarding the accounting of fees appears to be called for. As regards the first three, the opinion of the Audit Branch may be invited with a view to the adoption of the procedure suggested by Comptroller.

5.12.30

H.Secy.

2) I think an account of the receipts and disposal of such fees shd be maintained in all offices.

3) The Administrative Depts may be consulted

NOTE—Contn. Sheet.

4435
6/12

4/
27/12

General and Revenue Secretariat

1546/26. App. F. III—2] (5789 per

File No. 167 of 1929

Serial No.

These papers may in the first instance be sent to Dev: Br: with reference to H: Secretary's orders in para 25.

6136

28/Dev/IV 27/1/31

Yes. 29.1.31

DEVELOPMENT BRANCH.

Asked for orders. There seems to be no objection to the adoption of the procedure pointed out by the First Secy on the previous page in regards to fees realised from Laboratories attached to the Geological Dept. The Agrl Section may also be consulted. MW.

17.1.31. Then let me have the remarks of all the Heads of the Branch concerned. Ca 29/1

Agri 17.1.31.

The procedure outlined by the 1st Secy may be adopted, if approved.

Vett 29/1/31 The procedure suggested may perhaps be adopted in the case of the Serum Institute also

Govt Chem 29/1

Dad 29/1/31

The procedure suggested by the 1st Secy may be adopted if approved

Imm 29/1

There are no laboratories in the Secs. G.G., and A.M. Dept's.

29.1.31.

Bby 23/1/31 There seems to be no objection to the procedure suggested by the 1st Secy in para 24 being followed. Ca 6/2

no laboratories of the kind in the Sec Dept

Secys

Gen Lee

Bby 29.1.31

I agree Br 6/2 Ca 6/2

Dad 29/1

NOTE—Contn. Sheet.

WQ 02553—GPB—50,000—8·7·30

Gen Lee. were Camps

Dept 7.2.31

5789
pw

File No. Ex F 167 of 1929 | General and Revenue Secretariat

Subd. In regard to the P.H. Dept. Orders have already been issued directing that the entire fees on account of the chemical analysis of articles tendered by private firms be credited to Govt. (Fin. No. G./3670-9 | Sam 95-29-29 21.5.1930). No further action is therefore necessary on this.

12/2

12/2/31

Final: Br.

Draft for issuing an order ... Secy.

Subd. with a draft order for consideration.

15.2.31

Please type draft as amended

20/2

18.2.31

Subd: with a typed draft.

27/2.

Draft for consideration.

2-2-31

Clean draft.

20/2

Clean draft put up

26.2

1st Member

(Issued 23/2)

General and Revenue Secretariat | File No. 167 of 1929

Serial No.	
4	Govt. W. 6753-812-D. 6.3.31 re. the compln. the Director of Geology — do — of Agri. — do — Health the Registrar Mysore University Other Heads of Depts: the Secretaries to Govt: Prescribes the procedure for collection of fees realised in the collection of fees in the Laboratories of Govt:

Note—Contn. Sheet

WD 02328—GPB—10,000—22-4-30

G.7.16729-1.

Enclosures : 6 letters

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. B.136. *Bangalore, dated* 12th February *1930*

From

S. SHAMANNA, Esq., B.A.
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GENL. & REV. 3508/FICT.
20 FEB. 1930
FINANCIAL BRANCH.

To

Rajasevaparayana
B.Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of Mysore.
Financial Department,
Bangalore

Sir,

I have the honour to submit herewith for the information of Government a copy of this Office letter No.657/TAD.B. dated 21st November 1929, addressed to the marginally-noted Officers in the matter of accounting of the fees realised for examination, analysis, experiment, &c., conducted in the Laboratories attached to the several departments, and copies of their replies.

2. From the replies received it is seen that:(1) accounts showing the expenditure incurred and fees received on account of each examination or experiment are not being maintained in any of these Offices;

(2) In respect of some examinations conducted in the Engineering College for other than Government institutions, no fees have been charged. The rates of fees charged in other departments are fixed without the approval of Government or they represent those ordered by Government about thirty years ago;

(3) The fees levied are reported to cover all charges incurred as also a portion of supervision charges, but, in the absence of a separate detailed account, it is not possible to find out the expenditure actually incurred on account of each analysis or experiment; and

(4) 96% of the fees received in the Public Health Institute is paid to the staff as remuneration and only 4% is being remitted to the treasury after some delay. In Medical institutions, only half the fees received for post-graduate course is remitted to the treasury, the other half being paid to the Medical Officer directly from the fees.

No remuneration is paid for examination in the Agricultural and Geological Departments. The entire fee collected is paid as

1. The Director of Public Health Institute
2. The Director of Geological Department
3. The Director of Agriculture.
4. The Principal, College of Engineering
5. The Principal, Central College.

~~as~~ remuneration to the staff in the Central College.

3. To ensure that:(a) the fees received cover all charges; (b) the amount credited to Government is not less than the value of materials used (plus charges on account of supervision, &c); (c) the payment of remuneration to the staff is necessary;and (d) the rate of remuneration is not high as compared with the labour involved,-I consider it necessary that the existing rules and practice should be examined in detail ~~and (especially in the P.H.Institute)~~, and definite rules framed in respect of each department (especially in the P.H. Institute)with reference also to the practice followed in British India.

4. In Madras, all fees realised are required to be credited in full to Government and any remuneration fixed is drawn from the treasury on bills. The existing practice of not at all remitting the fees realised to the treasury or only partially remitting it and of paying the remuneration to the staff out of the fee collections followed in the P.H.Institute and in the hospitals contravenes the provisions of Article 1, M.C.A.C.Vol.I.,and has, therefore, to be stopped immediately. The maintenance of proper accounts of receipts and expenditure on each experiment,&c., has also to be insisted on.

5. In Madras,no remuneration is allowed in regard to analysis,&c., effected in the Chemical Examiner's Office and other Offices ~~effected~~ on behalf of Government or carried out under statutory rule or under a prescribed executive order of Government. In other cases, the remuneration is fixed at 75% of the fees. The remuneration of 93% of the fees allowed in P.H.Institute appears, therefore,to be too high. No remuneration should ordinarily be paid for cases of analysis,&c., sent to Government Officers in their official capacity and dealt with officially by them, and only a small remuneration has to be paid in other cases.

6. I bring the above facts to the notice of Government for such action as they deem necessary to take in the matter.

I have the honor to be,
Sir,
Your most obedient servant,

S. Ramaswamy
Comptroller.

13.2.30

(9)

657/B.

Office of the Comptroller to the Government of His Highness the Maharaja of M y s o r e.

Bangalore, dated 26th November 1929.
27th

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To.

1. The Director of Geological Department, Bangalore.
2. The Director of Public Health Institute, Bangalore.
3. The Director of Agriculture in Mysore, Bangalore
4. The Principal, College of Engineering, Bangalore
5. The Principal, Central College, Bangalore.

Sir,

I have the honour to request you to be so good as to kindly furnish information on the following points in respect of expenditure incurred in the several laboratories in your Department on account of examination, analysis, experiment etc., conducted on behalf of other departments and private bodies :-

(1) Form of accounts maintained for recording the expenditure incurred on account of each experiment or analysis.

(2) Rates of fees fixed, and number and date of Government Order fixing the fees.

(3) Basis on which the rates are fixed, and whether they cover all charges incurred as also cost of materials used and supervision charges and charges on account of depreciation of plant and machinery.

(4) How the fees received are disposed of, i.e., whether by cash remittances to the treasury or otherwise?

(5) Remuneration, if any, fixed by Government for payment to persons conducting experiments, etc., and number and date of Government Order fixing the same.

(6) How such payments are made, whether by means of bills drawn from the treasury or from fees collected without the latter being remitted to the treasury.

2. A statement showing the fees received and remitted to the treasury during each month from 1st July 1928 to the end of October 1929 may also be furnished.

P.T.O

(8)

Letter No.4037-14, dated 4/5th December 1929, from the Director of Geology in Mysore, Bangalore, to the Comptroller of Mysore, Bangalore.

With reference to your letter No.657/B, dated 26/27th November 29, calling for information on various points in respect of expenditure incurred in the Chemical Laboratory attached to this Department, I have the honour to reply to you seriatim as follows :--

(1) No accounts are maintained for recording expenditure incurred on account of each analysis. This is not practicable either.

(2) A schedule of the rates of fees charged for work done to the public is appended hereto. The fixing of the rates has not been under any G.O. It was fixed up by Dr.W.F.Smeeth as Secretary to Government; some slight modifications in the Schedule as found necessary have been made by the present Director.

(3) The basis of the above rates is that of private analysts. It is considered that the rates cover more than all the charges incurred, viz. cost of materials used, supervision charges and charges on account of depreciation of plant and machinery.

(4) The fees received are all credited into the Treasury fully as Departmental revenue

(5) No remuneration is given to any of the Chemists for work done to the public.

(6) This requires no reply in view of the answer to above.

2. As desired, a statement of fees received from July 1928 to October 1929 is forwarded herewith.

3. It may be pointed out here that our Chemical Laboratory attached to this Office has only been working since September 1928. It is primarily intended for getting through Departmental work and work for the public and outside Departments is taken up without detriment to Government work. Prior to the provision of the separate Laboratory here, the Departmental work was being done at the Agricultural Laboratory where the two Chemists of the Department were made to work.

4. I consider it desirable and necessary that some remuneration should be given to the Chemists as well as for supervision for the work got done in this Laboratory for the public, as it is extra work often done outside the usual working hours.

"Copy."

M. Krishnamoorthy
Supdt.,
D.A.D. (B's) Section,
Comptroller's Office.

done in this Laboratory for the public, as it is extra work often done outside the usual working hours.

"Copy"

Superintendent,
T.M.B.Section,
Comptroller's Office.

MYSORE GEOLOGICAL DEPARTMENT

Chemical Laboratory.

Statement showing fees received on account of assay, analysis and identification of specimens from July 1928 to October 1929.

---

1. July 1928	...	15	0	0			
2. August "	...	120	0	0			
3. September 1928	...	92	0	0			
4. October "	...	90	0	0			
5. November "	...	90	0	0			
6. December "	...		-				
7. January 1929	...	190	0	0			
8. February "	...	120	8	0			
9. March "	...	30	0	0			
10. April "	...	50	0	0			
11. May "	...	25	0	0			
12 June "	...	95	0	0	917	8	0
1. July 1929	...						
2. August "	...	170	0	0			
3. September "	...	30	0	0			
4 October "	...	141	0	0	341	0	0
	Grand Total..				1,258	8	0

"Copy"

Sr Krishnamoorthy
Superintendent,
TAD(B)Section,
Comptroller's Office.
18.2.30

Letter No. nil, dated 10-12-29, from the Superintendent, Public Health Institute and Chemical Examiner to Government of Mysore, Bangalore, to the Comptroller to the Govt. of Mysore, Bangalore.

With reference to your letter No.657/B, dated 26/27-11-29, regarding information to be furnished on certain points in respect of expenditure incurred in this Laboratory on account of examinations conducted on behalf of other departments and private bodies, I have the honour to furnish the information called for therein as follows :-

1. No record of the actual expenditure incurred on account of each examination, is maintained.

2. The rates fixed by Government for the examinations conducted are as follows :-

As per G.O.No.11665/Mis.F.28-96, dated 17th March 1898.

	Rs.
(a) Analysis of Soils, Manures, grains, &c., ...	40
(b) Complete Chemical analysis of water for Commercial purposes	30
(c) Analysis of Food Stuffs and Drugs ...	25
(d) Ordinary Chemical analysis of water for Sanitary purposes	20
(e) Chemical analysis of Wines, Spirits, &c., ...	20
(f) Examination of water and other substances for Enteric, Anthrax or any other microbe ...	10
(g) Examination of water and other substances for Cholera microbes	5

As per G.O.No.G.7852-5.San.54-25-5, dated 9-3-26,

(h) Wassermann test for Syphilis	10
(i) Examination of Blood, Sputum, Urine, &c	3

3. The rates fixed are based on the charges fixed at the Imperial Government Institutions, and they cover all charges

4. The amount due to Government for the materials used is remitted to the Treasury in cash.

5. 96% of the amount collected is the remuneration to persons conducting examinations as per G.O.No.11665/Mis.F.28-96, dated 17th March 1898.

6. Such payments are made from the fees collected without being remitted to the treasury.

7. The statement showing the fees received and remitted to the Treasury from 1st July 1928 to the end of October is as noted below :-

1928		Amount Collected				4% of the Collections remitted to the Treasury	Date
		Rs.					
July		206	8	0	Plus	Rs.27-4-0	23-5-28 and 6-8-28
		474	14	0			
	Total	681	6	0	being the amount in the previous months.		
August	..	19	8	0			
September	..	50	0	0			
October	...	141	0	0			
November	..	60	14	0			
December	..	60	0	0			
	Total	332	4	0	4%	Rs.13-4-0	25-5-29
1929							
January	..	74	2	0			
February	..	37	6	0			
March	..	143	4	0			
April	..	115	0	0			
May	..	258	14	0			
June	..	43	8	0			
July	..	64	8	0			
August	..	114	12	0			
September	..	59	0	0			
October	..	124	12	0			
Total amount of Collection		1,035	2	0		4% to be remitted to the Treasury at the end of December 29.	

Apart from these collections, a sum of Rs.90/- was collected from the University of Mysore, being the cost towards the use of Gas and other materials by the M.B.B.S. Students in Practical Hygiene class during 27-28, and the same was remitted to the Treasury on the 3rd August 1928.

Again, a sum of Rs.90/- was charged for the above University during the year 1928-29, and the same was remitted to the Treasury on 25th May 1929.

A sum of Rs.75/- was charged to the Industries and Commerce Department for having trained a student, and the same was remitted to the Treasury on the 11th June 1929.

"Copy"

M Krishnamoorthy

Superintendent,
TAD (B) Section,
Comptroller's Office.

18.2.30

(5)

Letter No.ROC.1461-F.Sc.306/29-30, dated 8th January 1930, from the Director of Agriculture in Mysore, Bangalore, ~~Bangalore~~, to the Comptroller, to the Govt. of Mysore, Bangalore.

Adverting to your letter No.657/B. dated 26/27-11-1929, calling for information in respect of expenditure incurred in the several laboratories of this department on account of examination, analysis, experiment, &c., conducted on behalf of other departments and private bodies, I have the honour to state that the only section in this department undertaking such work is the Chemical Section and a copy of letter No.373, dated 9-12-1929, from the Agricultural Chemist, furnishing the required information is herewith sent."

"Copy"

Sr Krishnamoorthy
Superintendent,
TAD(B)Section,
Comptroller's Office.
18.2.30

(4)

Letter No.A.C.373 dated 9th December 1929, from the Agricultural Chemist in Mysore, Bangalore, to the Director of Agriculture in Mysore, Bangalore.

"With reference to your letter No.ROC.1461/Fsc.306/29-30, dated 3rd December 1929, I have the honour to submit herewith the information called for in the above letter.

1. No accounts have been maintained regarding the expenditure ~~in~~ incurred on account of each experiment of analysis, nor is it possible to do so.
2. Scale of fees for determining ~~one~~ ingredient is Rs.10/- and Rs.5 for each additional ingredient. This is charged only to persons who wish to have analysis certificates for trade purposes. There is no Government Order regarding this, but was fixed some years back in consultation with the Director of Agriculture and Mr.H.V.Krishnaiya
3. The charges include all the items referred to in Para 3.
4. Remittances are received either in cash or by cheque and remitted to the Treasury.
5. No remuneration is fixed by Government for doing such work.
6. Such a contingency has not arisen till now

(2) Rs.17-8-0 has been received and remitted to the Treasury during November 1929. "

"Copy"

SR Krishnamoorthy
Superintendent,
TAD(B) Section,
Comptroller's Office.

18.2.30

(3)

Letter No.492, dated 3/4th January 1930, from the Principal, College of Engineering, Bangalore, to the Comptroller to the Govt. of Mysore, Bangalore

---

"

With reference to your letter No.657/B, dated 27-11-29, desiring certain information in respect of expenditure incurred in the several laboratories of the College on account of experiments, &c., conducted on behalf of other departments and private bodies, I have the honour to state that such experiments and tests are not generally undertaken by the College and that a few of them, Viz., for the Madras Corporation once, and, now and then, for the Indian Institute of Science, Bangalore, conducted, so far, have been undertaken, and that the nature of these experiments has been such as cannot be reasonably billed for. As such, there are no set forms of accounts, rates of fees fixed, &c., maintained in the College. It is, however, under contemplation to adopt a procedure similar to the one obtaining in the Madras Engineering College if sufficient number of requisitions are received for such tests and experiments, which are, however, likely to be few and far between, and it is not worth while, now, to take any steps on this behalf.

Only one experiment on "Ferro-Chrome" was conducted for the Geological Department and the outlay incurred thereon has been billed for and adjusted in October 1929 as per G.O.No.D.409-10/Uni.484-28-2, dated 12-7-1929 in the matter.

The several points raised in your above letter are replied to in respect of the above experiments in the statement separately enclosed

"

"Copy"

S. Krishnamoorthy
Superintendent,
TAD (B) Section,
Comptroller's Office.
10.2.30

(2)

Statement

I.	(1) Forms of accounts maintained	Nil
	(2) Rates of fees fixed and authority.	G.O.No.D.409-10/Uni. 484-28-2, dated 12-7-29.
	(3) Basis on which fees are fixed and whether all charges, &c., are covered.	Vide above G.O. (~~copy~~ (~~enclosed~~).
	(4) How fees received are disposed of.	By cash remittance into Treasury.
	(5) Remuneration fixed by the Government for persons conducting experiments.	Rs.40/- G.O.quoted above — for the Mechanic only.
	(6) How the remuneration is paid	By means of bills drawn from Treasury.
II.	Statement of fees received from Treasury from 1-7-28 to October 1929.	Bill for Rs.136-4-0 duly accepted by the Geological department and remitted to State Huzur Treasury and adjusted by Transfer credit on 29-10-1929.

(Sd.) S. N. Lakshminarasappa

Principal.

"Copy"

S Krishnamoorthy
Superintendent,
TAD(B)Section,
Comptroller's Office.
18.2.30

Central College, Bangalore

Memo, dated 16th December 1929, from Dr.B.Sanjiva Rao, Professor, of Chemistry, Central College, Bangalore.

Ref : Comptroller's letter No.657/B, dated 27th November 1929.

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1. It is very occasionally that other Government Departments send samples for chemical analysis to the Chemistry Department of the Central College. It has, therefore, been deemed unnecessary to maintain a record of the expenditure incurred on account of each analysis as this involves a great deal of calculation. Roughly, the cost of chemicals, &c., may be put at 10% of the fee charged for analysis. The fee charged for analysis is 80% of that charged by the Indian Institute of Science for similar work. The work is undertaken by members of the Department with the previous permission of the Principal and is carried out outside College Hours. Hitherto, the entire fee obtained is being paid by way of remuneration to the members carrying out ~~of~~ the analysis. The fee is paid by the department (sending samples for analysis) to the Professor of Chemistry through the State Huzur Treasury and the Professor distributes the amount among the members carrying out the analysis. Permission from Government to accept remuneration for the analytical work seems to have been obtained some 10 or 12 years ago. The undersigned is not in a position to quote the number and date of Government Order fixing the same

2. During the period 1st July 1928- October end 1929, only two analyses have been carried out at the Chemistry department of the Central College.

(1) Analysis of two samples of lime Kankar proposed to be used for mortar at the Thippegondanahalli reservoir. Fee charged Rs.50/-. This was paid as remuneration to members of the Chemistry department who did the work.

(2) Analysis of four samples of oil for the Government Medical Stores. Fee charged Rs.80/-. This was also paid as remuneration to the members of the Chemistry Department who did the work.

In both the cases the amount was paid to the Professor of

Chemistry by the department concerned through the State Huzur Treasury.

Memo No.1121, dated 23-12-29.

Offg. Principal,
Central College, Bangalore.

Forwarded with compliments to the Comptroller, Government of Mysore, Bangalore, for information with reference to his letter No. 657/B, dated 26/27th November 1929.

(Sd.) Frank R.Sell,

Offg: Principal,
Central College,
Bangalore.

"Copy"

M Krishnamoorthy
Superintendent,
TAD (B) Section,
Comptroller's Office.
18.2.30

Appendix F G—1

SUBJECT.....

.....

.....

Section G-7
File No. 67-4
Serial No. 2
NO. H 7036-8/

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the *192*

Date of issue 2.4.4.30

Signed by M.A.M.R

List of enclosures.....

Copied by Sen 15/4

Examined by.....

To
√(1) The Dir of Geol Dept
√(2) ..... do — Public Health Institute
(3) — " Agr √
√(4) " Prin Coll of Engineering
√(5) do — Central Coll

Sir,

I am directed to ~~state~~

~~that the Comptr & Genl has~~

~~Submit for the information of~~

~~Govt a copy of his Office~~

to invite reference to Comptr's
letter no 657/TAD B. D 27.11.29
addressed to you in the matter
of the accounting of the
fees realised for exmn, analysis
experiments etc. Conducted in
the Laboratories attached
to your Dept on behalf
of other Depts and

over

private orders. ~~In this Connection,~~

I am to enquire if the regard
existing practice, is based ~~on~~ as to the ~~remuneration~~ fees, by your Depts
on any S.O. and if so, the No & date of such
(2) the favor of a very orders may be initialed
early reply is respectfully ~~requested~~. to this Order. If it
is a departmental
order, a copy thereof
I have etc. may be sent for
ref —

Off'g Dir Gen

D No 4814/29
29/4

WD 2665—GPB—50,000—1-8-27

192

From

The Superintendent,
Public Health Institute,
Bangalore.

To

The Secretary to Government,
Financial Department,
Bangalore

Dated 25-4-30

Despatched 25-4-30

Received

General No. 1217
No.

Enclosure No.

Sir

With reference to your letter No.7034-8 dated 19/24-4-1930 regarding the fees realised for examinations conducted in this Institute, I have the honor to state that the existing practice regarding the fees received by this Institute is based on G.O.No.11665/Misc. F.28-96 dated 17th March 1898 and No. G.7852-5 San.54-25-5 dated 9th March 1926.

More details have already been submitted to the Comptroller in this office No.682 dated 10th December 1929 in reply to his letter No.657/B. dated 26/27th November 1929.

I have the honor to be,

Sir,

Your most Obedient servant,

C Venkataraman

Superintendent
Public Health Institute.

D. No 74901/29

2/5

GOVERNMENT OF MYSORE

G.2 167-4-3

Telegraphic Address:—"GEOL."

FINANCIAL SECRETARY 1 MAY 1930

MYSORE GEOLOGICAL DEPARTMENT.

No. 4037-58

Bangalore, 30th April 1930.

S/K

FROM

A. M. SEN, Esq., M.Sc., F.G.S., etc.,
Offg. *Director of Geology in Mysore,*
Bangalore.

To

RAJASEVAPARAYANA
B. SRINIVASA IYENGAR, Esq., B.A., B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Finance Department, Bangalore.

SIR,

In reply to your letter No. Fl. 7034-8, dated 19/24-4-1930, regarding the scale of fees charged for work done in the Chemical and Geological laboratories of this Department, I have the honour to state as follows:-

As early as in April 1897 when a laboratory and Gas installation were completed for the work of this Department then newly organised, a scale of fees for analyses and assays was adopted by the Department with the approval of the Dewan. In July 1900 and again in February 1907 the scale was revised to suit the times. In February 1916 the facilities provided for the public in the matter of assays and analyses of minerals, ores and rocks with the scale of fees was published in the Mysore Gazette with the approval of the Government communicated in No. G. 11659 Geol. 30-15-2, dated 19-2-1916. Recently in January 1928 the scale was subjected to a slight revision to make it more attractive to the public and a copy of the same No. 2317, dated 25-1-28, is forwarded herewith for your information and reference.

I have the honor to be,
Sir,
Your most obedient servant,

A. M. Sen

Offg. Director,
Mysore Geological Department.

MRS.

MYSORE GEOLOGICAL DEPARTMENT

Notice No. 2317, *dated* 25*th January* 1928.

The following rules regarding the use by the public of the Laboratory of this department are published for information:—

(1) Fees for assay and analyses and identification of specimens.

Assays and analyses and identification of minerals, ores and rocks for the public will be carried out at the following rates so far as time and accommodation permit:—

	Rs.
(1) Ordinary assay (in duplicate)—	
If more then one assay of the same kind is required a reduction of 20 per cent will be made.	10
(2) Quantitative Analysis.—	
Determination of one constituent	15*
Each succeeding constituent	5

* *Note.*—Rs. 10 for each sample will be charged when three samples and more are required to be analysed at a time

	Rs.
(3) Qualitative Chemical Analysis.—	
First constituent	5
Others	3 each
(4) Identification of specimens of ordinary rocks and minerals 1 anna to Re. 1 each.—	

Note.—For assays or analyses of exceptional difficulty special fees will be charged.

The Director may, in his discretion, publish the results obtained unless under special arrangement to the contrary.

Samples will not be returned except under special request.

All samples should be addressed to.—

The Director, Mysore Geological Department, Bangalore.

P. SAMPAT IYENGAR,
Director, Mysore Geological Department.

5760/Sect

20 MAY

UNIVERSITY OF MYSORE.

FINANCIAL BRANCH.

COLLEGE OF ENGINEERING,

No. 1679

Eng. .....

Bangalore, dated....17th.....May....1930

FINANCIAL BRANCH
20 MAY 1930

From

S. H. LAKSHMINARASAPPA, ESQ., B.A., B.C.E., (B.M.E.), B.Arch., M.I.E.,
PRINCIPAL, COLLEGE OF ENGINEERING,
BANGALORE.

To

The Secretary to the Government of Mysore,
Finance Department, B a n g a l o r e.

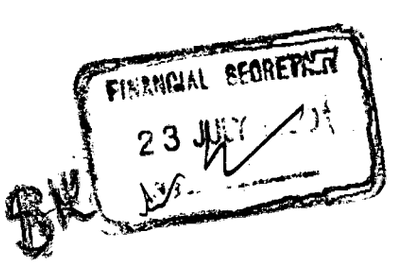
Sir,

With reference to your letter No. Fl. 7034-8 dated the 24th April 1930 regarding experiments, analysis etc., conducted in the laboratories attached to the College on behalf of extraneous departments and bodies I have the honour to state that there is, as yet, no practice in the matter as it is not usual on the part of the College to carry on such experiments and that the one conducted on behalf of the Geological department was based on G.O.No.D. 409-10/Uni. 484-28-2 dated 12-7-1929,

I have the honour to be,
Sir,
Your most obedient servant,

PRINCIPAL

BBC.



4

456/H
23/7/30

Letter No.10 dated 1st July 1930 from the Registrar, Mysore University, Mysore to the Principal, Central College, Bangalore.

With reference to correspondence ending with your letter No.1981 dated the 29th May 1930, in the matter of the accounting of the fees realised for examination, analysis, experiments, etc. conducted in the Laboratories of the College, on behalf of other Departments etc., I am directed to state that the following procedure may be adopted in future:--

(1) Such work may continue to be undertaken for Government, without special permission on each occasion;

(2) Special permission should be obtained when such work is to be done for private bodies; and

(3) In the case of fees for analysis and tests for Government Departments, the present practice of direct payment may continue until further orders.

Central College,

Memo No. 179 Bangalore, dated 22nd July 1930.

Copy of the above is forwarded with compliments to the Secretary to Government, Financial Department, Bangalore with reference to his letter No.Fl.7034-8 dated 19th/24th April 1930.

Offg.Principal.

MSR.

Telegraphic Address "Agri., Bangalore.
Code—5th Edition A. B. C.

DEPARTMENT OF AGRICULTURE,
MYSORE STATE.

Bangalore,

...September...24,...1930

In reply please quote in full the Nos. and indicative symbol given below.

Roc.1461/29-30. F.Sc.306.

FROM

H. V. KRISHNAYYA, ESQ., B.A., F.C.S.,
OFFG. DIRECTOR OF AGRICULTURE IN MYSORE,
BANGALORE.

To

Rajasevaparayana
B. Srinivasa Iyengar, Esq., B.A., B.L.,
Financial Secretary to the Government of Mysore.
Bangalore

FINANCIAL SECRETARY
28 SEP. 30

SIR

With reference to your letter No.Fl.7034-8/ dated 19/24th April 1930, in the matter of the accounting of the fees realised for examination, analysis, experiment etc., conducted in the laboratory of the Agricultural Department on behalf of other departments and private bodies, I have the honour to state that a reply was sent to the Comptroller with this office letter No.Roc. 1461/29-30 F.Sc.306 dated 6-1-1930. A copy of this letter together with its enclosure is herewith sent for ready reference.

The scale of fees shown in the accompanying printed notice is what was fixed in consultation with the Director of Geology when the geological work also was carried on in this laboratory and is now republished, I think, without change. At the same time, the rates mentioned by the Agricultural Chemist were fixed in consultation with the Director of Agriculture. These rates were not fixed in accordance with any Government Order on the subject.

I have the honour to be,
Sir,
Your most obedient servant,

H V Krishnayya

Offg. Director of Agriculture.

dsr

Letter No. Roc.1461-F.Sc.306/29-30 dated January 8th 1930 from this Office to the Comptroller to the Governmant of Mysore, Bangalore.

Adverting to your letter No. 657/B.dated 26/27-11-29, calling for information in respect of expenditure incurred in the several laboratories of this department on account of examination, analysis, experiment etc., conducted on behalf of other departments and private bodies, I have the honour to state that the only section in this department undertaking such works is the Chemical Section and a copy of letter No.373 dated 9-12-1929 from the Agricultural Chemist furnishing the required information is herewith sent.

" C o p y "
****

Letter No. A.C.373 dated 9 th Dece ber 1929 from the Agricultural Chemist in Mysore, Bangalore to the Director of Agriculture in Mysore, Bangalore.

With reference to your letter No. Roc.1461/Fsc.306/29-30 dated 3rd December 1929, I have the honour to submit herewith the information called for in the above letter.

1. No accounts have been maintained regarding the expenditure incurred on account of each experiment of analysis, nor is it possible to do so.
2. Scale of fees fordetermining one ingredient is Rs.10/- and Rs.5/- for each additional ingredient. This is charged only to persons who wish to have analysis certifieates for trade purposes. There is no Government order regarding this, but was fixed some years back in consultation with the Director of Agriculture and Mr. H.V. Krishnayya.
3. The charges include all the items referred in para 3.
4. Remittances are received either in cash or by cheque and remitted to the Treasury.
5. No remuneration is fixed by Government for doing such work.
6. Such a contingency has not arisen till now.

(2) Rs.17-8-0 has been received and remitted to the Treasury during November 1929.

" C o p y "
****

H Krishnayya
Offg. Director of Agriculture.

KGR.

Received 12.9.'30 KGM.

MYSORE GEOLOGICAL DEPARTMENT.

Notice No. 2317, *dated* 25*th January* 1928.

The following rules regarding the use by the public of the Laboratory of this department are published for information:—

(1) Fees for assay and analyses and identification of specimens.

Assays and analyses and identification of minerals, ores and rocks for the public will be carried out at the following rates so far as time and accommodation permit:—

	Rs.
(1) Ordinary assay (in duplicate)—	
If more then one assay of the same kind is required a reduction of 20 per cent will be made.	10
(2) Quantitative Analysis.—	
Determination of one constituent	15
Each succeeding constituent	5

Note.—Rs. 10 for each sample will be charged when three samples and more are required to be analysed at a time

	Rs.
(3) Qualitative Chemical Analysis.—	
First constituent	5
Others	3 each
(4) Identification of specimens of ordinary rocks and minerals 1 anna to Re. 1 each.—	

Note.—For assays or analyses of exceptional difficulty special fees will be charged.

The Director may, in his discretion, publish the results obtained unless under special arrangement to the contrary.

Samples will not be returned except under special request.

All samples should be addressed to.—

The Director, Mysore Geological Department, Bangalore.

P. SAMPAT IYENGAR,
Director, Mysore Geological Department.

abs

E7167-29-4.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

- - - - - - - - -

R e a d:-

Letter No.B.136, dated 18th February 1930 from the Comptroller making certain proposals for the maintenance of Accounts of fees realised for chemical analysis, etc conducted in the Laboratories of the Public Health and other Departments.

(Printed in extenso)

2. Letters from the Heads of Departments noted in the margin furnishing their opinions in the matter.

- - - - - - - - -

Order No.Fl. 675-3-812

Dated, Bangalore the 6.3.31

It has been brought to the notice of Government that in several departments regular accounts are not at present maintained to show all the expenditure incurred and the fees, if any, realised for conducting analysis and technical examinations in the Laboratories attached to them and that the remuneration paid out of the realisations to the Government Officers for such examination does not pass through the Treasury accounts. Government agree with the Comptroller that this procedure is defective and should be remedied. They are accordingly pleased to lay down the following rules for guidance:-

1) All fees realised whether from the public or Government Departments should invariably be brought to account in the departmental cash book and be promptly remitted in full to the Government Treasury.

2. An account of receipts and expenditur-

x No.1217 dated 25-4-30 from the Superintendent, Public Health Institute. (H:E)

2. No.4037-58 dated 30th April 1930 from the Offg. Director of Geology. (H:F)

3. No.1679 dated 19-5-30 from the Principal Engineering College Bangalore. (H:G)

4. Memo No.179 dated 22-7-1930 from the Registrar, Mysore University (H:H)

5. No.1461/29-30 dated 24-9-1930 from the Director of Agriculture. (H:A)

relating to each analysis or experiments conducted should as far as possible be maintained.

3) While as a rule no remuneration will be paid for work done by Government Officers in their official capacity, payment of remuneration due in the rare cases in which it is admissible under existing orders, should be made ~~out of the amount drawn on~~ bills from the Treasury specifying the particulars of ~~Credit~~. credit. The existing practice of deducting the remuneration from the fees realised and of crediting the net amount only to the Treasury should cease

4) The Comptroller is requested to prescribe suitable registers and forms for adoption in the several offices in consultation with the Heads of Departments concerned.

Financial Secty. to Govt.

To

The Comptroller
" Director of Geology
" Director of Agriculture
Director of Health
Registrar, Mysore University
Other Heads of Departments
Secretaries to Government.

only half the fees received for post-graduate course is remitted to the treasury, the other half being paid to the Medical Officer directly from the fees.

No remuneration is paid for examination in the Agricultural and Geological Departments. The entire fee collected is paid as remuneration to the staff in the Central College.

3. To ensure that (a) the fees received cover all charges; (b) the amount credited to Government is not less than the value of materials used (plus charges on account of supervision &c.,); (c) the payment of remuneration to the staff is necessary; and (d) the rate of remuneration is not high as compared with the labour involved, - I consider it necessary that the existing rules and practice should be examined in detail and definite rules framed in respect of each department (especially in the Public Health Institute) with reference also to the practice followed in British India.

4. In Madras, all fees realised are required to be credited in full to Government and any remuneration fixed is drawn from the Treasury on bills. The existing practice of not at all remitting the fees realised to the treasury or only partially remitting it and of paying the remuneration to the staff out of the fee collectedns followed in the Public Health Institute and in the hospitals contravenes the provisions of Article 1, M.C.A.C. Volume I and has, therefore, to be stopped immediately. The maintenance of proper accounts of receipts and expenditure on each experiment, &c., has also to be insisted on.

5. In Madras, no remuneration is allowed in regard to analysis &c., effected in the Chemical Examiner's Office and other Offices on behalf of Government or carried out under statutory rule or under prescribed executive order of Government. In other cases, the remuneration is fixed at 75% of the fees. The remuneration of 96% of the fees allowed in Public Health Institute appears, therefore, to be too high. No remuneration should ordinarily be paid for cases of analysis &c., sent to Government Officers in their official capacity to be dealt with officially by them, and only a small remuneration has to be paid in other cases.

6. I bring the above facts to the notice of Juniors ation.

2. Letters from the Heads of Departments noted in the margin furnishing their opinions in the matter.

1.No.1217 dated 25-4-30 from the Superintendent, Public Health Institute.
2.No.4037-58 dated 30-4-1930 from the Offg. Director of Geology.
3.No.1679 dated 19-5-30 from the Principal, Engineering College, Bangalore.
4.Memo No.179 dated 22-7-30 from the Registrar, Mysore University.
5.No.1461/29-30 dated 24-9-30 from the Director of Agriculture

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ORDER NO: FL: 6753-812/9 G.167-29-6

DATED, BANGALORE, THE 6th MARCH 1931.

It has been brought to the notice of Government that in several departments, regular accounts are not at present maintained to show all the expenditure incurred and the fees, if any, realised for conducting analysis and technical examinations in the laboratories attached to them and that the remuneration paid out of the realizations to the Government Officers for such examination does not pass through the Treasury accounts. Government agree with the Comptroller that this procedure is defective and should be remedied. They are accordingly pleased to lay down the following rules for guidance:-

1) All fees realised whether from the public or Government Departments should invariably be brought to account in the departmental cash book and be promptly remitted in full to the Government Treasury.

2) An account of receipts and expenditures relating to each analysis or experiments conducted should be as far as possible be maintained.

3) While, as a rule, no remuneration will be paid for work done by Government Officers in their official capacity, payment of remuneration due, in the rare cases in which it is admissible under existing orders, should be made out of the amount drawn on bills from the Treasury specifying the particulars of credit. The existing practice of deducting the remuneration from the fees realised and of crediting the net amount only to the Treasury should cease.

4) The Comptroller is requested to prescribe suitable

Registrar

registers and forms for adoption in the several offices in consultation with the Heads of Departments concerned

For Financial Secretary to Government.

To

The Comptroller, Mysore Government.
" Director of Geology in Mysore.
" Director of Agriculture in Mysore
" Director of Health in Mysore.
" Registrar, Mysore University.
" Other Heads of Departments.
" Secretaries to Government.

S.R.-8

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—

Letter No.B.136 dated 18th February 1930 from the Comptroller, making certain proposals for the maintenance of Accounts of fees realised for chemical analysis, etc., conducted in the Laboratories of the Public Health and other Departments.

"I have the honor to submit herewith for the information of Government a copy of this office letter No.857/TAD.B.dated 27th November 1929, addressed to the marginally noted officers in the matter of accounting of the fees realised for examination, analysis, experiment, &c., conducted in the Laboratories attached to the several departments, and copies of their replies.

1.The Director of Public Instruction
2.The Director of Geological Department
3. The Director of Agriculture
4.The Principal, College of Engineering
5.Principal Central College.

2. From the replies received it is seen that (1) Accounts showing the expenditure incurred and fees received on account of each examination or experiment are not being maintained in any of those offices; (2)

(2) In respect of some examinations conducted in the Engineering College for other than Government institutions, no fees have been charged. The rates of fees charged in other departments are fixed without the approval of Government or they represent those ordered by Government about thirty years ago;

(3) The fees levied are reported to cover all charges incurred as also a portion of supervision charges, but in the absence of a separate detailed account, it is not possible to find out the expenditure actually incurred on account of each analysis or experiment and

(4) 96% of the fees received in the Public Health Institute is paid to the staff as remuneration and only 4% is being remitted to the treasury after some delay. In Medical Institutions,

only half the fees received for post-graduate course is remitted to the treasury, the other half being paid to the Medical Officer directly from the fees

No remuneration is paid for examination in the Agricultural and Geological Departments. The entire fee collected is paid as remuneration to the staff in the Central College.

3. To ensure that (a) the fees received cover all charges; (b) the amount credited to Government is not less than the value of materials used (plus charges on account of supervision &c.,); (c) the payment of remuneration to the staff is necessary; and (d) the rate of remuneration is not high as compared with the labour involved, - I consider it necessary that the existing rules and practice should be examined in detail and definite rules framed in respect of each department (especially in the Public Health Institute) with reference also to the practice followed in British India.

4. In Madras, all fees realised are required to be credited in full to Government and any remuneration fixed is drawn from the Treasury on bills. The existing practice of not at all remitting the fees realised to the treasury or only partially remitting it and of paying the remuneration to the staff out of the fee collected as followed in the Public Health Institute and in the hospitals contravenes the provisions of Article 1, M.C.A.C. Volume I and has, therefore, to be stopped immediately. The maintenance of proper accounts of receipts and expenditure on each experiment, &c., has also to be insisted on.

5. In Madras, no remuneration is allowed in regard to analysis &c., effected in the Chemical Examiner's Office and other Offices on behalf of Government or carried out under statutory rule or under a prescribed executive order of Government. In other cases, the remuneration is fixed at 75% of the fees. The remuneration of 96% of the fees allowed in Public Health Institute appears therefore be too high. No remuneration should ordinarily be paid for cases analysis &c., sent to Government Officers in their official ca and dealt with officially by them, and only a small remu to be paid in other cases.

6. I bring the above facts to the notice of such action as they deem necessary to take

2. Letters from the Heads of Departments noted in the margin furnishing their opinions in the matter.

1.No.1217 dated 25-4-30 from the Superintendent, Public Health Institute.
2.No.4037-58 dated 30-4-1930 from the Offg. Director of Geology.
3.No.1679 dated 19-5-30 from the Principal, Engineering College, Bangalore.
4.Memo No.179 dated 22-7-30 from the Registrar, Mysore University.
5.No.1461/29-30 dated 24-9-30 from the Director of Agriculture

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ORDER NO: FL: 6753-812/ G 4 407-29-4

DATED, BANGALORE, THE 9th MARCH 1931.

It has been brought to the notice of Government that in several departments, regular accounts are not at present maintained to show all the expenditure incurred and the fees, if any, realised for conducting analysis and technical examinations in the laboratories attached to them and that the remuneration paid out of the realizations to the Government Officers for such examination does not pass through the Treasury accounts. Government agree with the Comptroller that this procedure is defective and should be remedied. They are accordingly pleased to lay down the following rules for guidance:-

1) All fees realised whether from the public or Government Departments should invariably be brought to account in the departmental cash book and be promptly remitted in full to the Government Treasury.

2) An account of receipts and expenditures relating to each analysis or experiments conducted should be as far as possible be maintained.

3) While, as a rule, no remuneration will be paid for work done by Government Officers in their official capacity, payment of remuneration due, in the rare cases in which it is admissible under existing orders, should be made out of the amount drawn on bills from the Treasury specifying the particulars of credit. The existing practice of deducting the remuneration from the fees realised and of crediting the net amount only to the Treasury should cease.

4) The Comptroller is requested to prescribe suitable

Registers

registers and forms for adoption in the several offices in consultation with the Heads of Departments concerned

For Financial Secretary to Government.

To

The Comptroller, Mysore Government.
" Director of Geology in Mysore.
" Director of Agriculture in Mysore.
" Director of Health in Mysore.
" Registrar, Mysore University.
" Other Heads of Departments.
" Secretaries to Government.

S.R.-8

S. O

Government of his highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. Fl. 6753-812—G. F. 167-29-4, dated 6th March 1931

Fees realised for conducting analysis in the Laboratories.

Passes orders in the matter of maintenance of accounts with regard to ——.

READ—

Letter No. B. 136, dated 18th February 1930, from the Comptroller, making certain proposals for the maintenance of Accounts of fees realised for chemical analysis, etc., conducted in the Laboratories of the Public Health and other Departments.

"I have the honor to submit herewith for the information of Government a copy of this Office letter No. 657—TAD. B., dated 27th November 1929, addressed to the marginally noted Officers in the matter of accounting of the fees realised for examination, analysis, experiment, etc., conducted in the Laboratories attached to the several departments, and copies of their replies.

1. The Director of Public Health.
2. The Director of Geological Department.
3. The Director of Agriculture.
4. The Principal, College of Engineering.
5. The Principal, Central College.

2. From the replies received it is seen that (1) accounts showing the expenditure incurred and fees received on account of each examination or experiment are not being maintained in any of these offices;

(2) In respect of some examinations conducted in the Engineering College for other than Government Institutions, no fees have been charged. The rates of fees charged in other departments are fixed without the approval of Government or they represent those ordered by Government about thirty years ago;

(3) The fees levied are reported to cover all charges incurred as also a portion of supervision charges, but in the absence of a separate detailed account, it is not possible to find out the expenditure actually incurred on account of each analysis or experiment; and

(4) Ninety-six per cent of the fees received in the Public Health Institute is paid to the staff as remuneration and only 4 per cent is being remitted to the treasury after some delay. In Medical Institutions, only half the fees received for post-graduate course is remitted to the treasury, the other half being paid to the Medical Officer directly from the fees.

No remuneration is paid for examination in the Agricultural and Geological Departments. The entire fee collected is paid as remuneration to the staff in the Central College.

3. To ensure that (*a*) the fees received cover all charges; (*b*) the amount credited to Government is not less than the value of materials used (*plus* charges on account of supervision, etc.,); (*c*) the payment of remuneration to the staff is necessary; and (*d*) the rate of remuneration is not high as compared with the labour involved, I consider it necessary that the existing rules and practice should be examined in detail and definite rules framed in respect of each department (especially in the Public Health Institute) with reference also to the practice followed in British India.

4. In Madras, all fees realised are required to be credited in full to Government and any remuneration fixed is drawn from the Treasury on bills. The existing practice of not at all remitting the fees realised to the treasury or only partially remitting it and of paying the remuneration to the staff out of the fee collections followed in the Public Health Institute and in the hospitals contravenes the provisions of Article 1, M.C.A.C. Volume I and has, therefore, to be stopped immediately. The maintenance of proper accounts of receipts and expenditure on each experiment, etc., has also to be insisted on.

5. In Madras, no remuneration is allowed in regard to analysis, etc., effected in the Chemical Examiner's Office and other Offices on behalf of Government or carried out under statutory rule or under a prescribed executive order of Government. In other cases, the remuneration is fixed at 75 per cent of the fees. The remuneration of 96 per cent of the fees allowed in Public Health Institute appears, therefore, to be too high. No remuneration should ordinarily be paid for cases of analysis, etc., sent to Government Officers in their official capacity and dealt with officially by them, and only a small remuneration has to be paid in other cases.

6. I bring the above facts to the notice of Government for such action as they deem necessary to take in the matter."

No. Fl. 6753-812—G. F. 167-29-4, dated 6th March 1931.

2. Letters from the Heads of Departments noted below furnishing their opinions in the matter:—

1. No. 1217, dated 25th April 1930, from the Superintendent, Public Health Institute.
2. No. 4037-58, dated 30th April 1930, from the Offg. Director of Geology.
3. No. 1679, dated 19th May 1930, from the Principal, Engineering College, Bangalore.
4. Memo. No. 179, dated 22nd July 1930, from the Registrar, Mysore University.
5. No. 1461-29-30, dated 24th September 1930, from the Director of Agriculture.

Order No. Fl. 6753-812—G. F. 167-29-4, dated 6th March 1931.

It has been brought to the notice of Government that in several departments, regular accounts are not at present maintained to show all the expenditure incurred and the fees, if any, realised for conducting analysis and technical examinations in the laboratories attached to them and that the remuneration paid out of the realisations to the Government Officers for such examination does not pass through the Treasury accounts. Government agree with the Comptroller that this procedure is defective and should be remedied. They are accordingly pleased to lay down the following rules for guidance:—

(1) All fees realised whether from the public or Government Departments should invariably be brought to account in the departmental cash book and be promptly remitted in full to the Government Treasury.

(2) An account of receipts and expenditure relating to each analysis or experiments conducted should as far as possible be maintained.

(3) While, as a rule, no remuneration will be paid for work done by Government Officers in their official capacity, payment of remuneration due, in the rare cases in which it is admissible under existing orders, should be made out of the amount drawn on bills from the Treasury specifying the particulars of credit. The existing practice of deducting the remuneration from the fees realised and of crediting the net amount only to the T reasury should cease.

(4) The Comptroller is requested to prescribe suitable registers and forms for adoption in the several offices in consultation with the Heads of Departments concerned.

(Sd.) B. Sreenivasa Iyengar.

Financial Secretary to Government.

To—The Comptroller, Mysore Government.
The Director of Geology in Mysore.
The Director of Agriculture in Mysore.
The Director of Health in Mysore.
The Registrar, Mysore University.
The Other Heads of Departments.
The Secretaries to Government.

Exd.—P. S. R. N.

W D 2017—GPB—425—17-3-31.

S. O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. G. 13670-9/Sany. 95-29-2 Bangalore Dated 21st May 1930.

Fees for chemical analysis of articles tendered by private firms.

Directs that the entire——be credited to Government instead of only 4 per cent as heretofore.

Read: —

Government Order No.11665/Mis.F.28-96 dated the 17th March 1898 directing that 4 per cent of the fees received from private firms and parties for the analysis of articles tendered for chemical examination be credited to Government.

2. Letter No.C.852-2 dated the 2nd April 1930 from the Director of Health in Mysore forwarding certain proposals for improving the working of the Public Health Institute and proposing among other matters that the entire fees prescribed in the Government Order read above tendered by private firms and parties on account of the articles analysed for them be credited to Government instead of only 4 per cent as at present.

ORDER NO.G.13670-9/SANY.95-29-2 DATED 21ST MAY 1930.

The proposal of the Director of Health is approved.

N. MADHAVA RAO,
Chief Secretary to Government.

To--The Director of Health in Mysore.
The Comptroller to Government.
The Deputy Commissioners of Districts.